#### ORDINANCE NO. 18-02

## AN ORDINANCE RELATING TO REAL PROPERTY TAXATION

## BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE

### TOWN OF FREDERICA IN COUNCIL MET:

**Section 1.** That the Chapter 378-9 of the Frederica Code of Ordinances shall be amended by striking the existing section and substituting in lieu thereof the following:

### § 378-9. Discount on real property taxes

- A. An applicant who qualified under §§378-10, 378-11 and 378-12 shall be entitled to a ten percent (10%) discount on all real property taxes on the applicant's eligible property as defined in §378-13 provided that the taxes are paid in full on or before October 31 of each year.
- B. This discount shall not apply to water service charges.
- **Section 2.** That the Chapter 378-10 of the Frederica Code of Ordinances shall be amended by striking the existing section and substituting in lieu thereof the following:

# §378-10. Qualification for participation

To qualify for the discount, an applicant must be 65 years of age or older at the beginning of the tax year for which application for the discount is made. The applicant must apply in person at Town Hall and present a valid photo identification

- **Section 3.** Severability. The provisions of this Ordinance are severable and if any of its provisions or any sentence, clause, or paragraph shall be held unconstitutional or violate the Laws of the State of Delaware by any court of competent jurisdiction, the decision of such court shall not affect or impair any of the remaining provisions.
- **Section 4.** Effective Date. This ordinance shall become effective thirty days after adoption.

Date of Effect: The Clerk shall certify to the adoption of this Ordinance and cause the same to be published as required by law; and this Ordinance shall take effect and be in force thirty days from and after its approval by Council.

**ORDAINED AND ENACTED INTO THE LAW** by a majority vote of the Council Members present at a regular session of Frederica Town Council, Delaware on the 7<sup>th</sup> day of November A.D. 2018.

First Reading: October 3, 2018

Public Hearing and Second Reading: November 7, 2018

Published: November 1216

William C. Glanden

William C. Glander

Mayor

I do hereby certify that the foregoing is a true and correct copy of the Ordinance passed by the Town Council at its meeting on November 7, 2018 at which meeting a quorum was present and voting throughout that the same is still in full force and effect.

SYNOPSIS

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This ordinance amends Chapter 378 as it relates to senior citizen discounts on real property taxes.